

Title: Enhanced Use Leasing

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WHITAKER
PHOTO
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"EUL provides a creative new real estate tool for Army installations to use to address funding issues. I encourage all Garrison Commanders to explore the potential benefits of EUL at their installations."

Joseph W. Whitaker
Deputy Assistant Secretary of the Army
(Installations and Housing)
Office of the Assistant Secretary of the Army
(Installations and Environment)

EXECUTIVE SUMMARY

Welcome to the Enhanced Use Leasing (EUL) Lessons Learned guide! This guide was developed to share insights on the execution of an EUL project and provide useful tips from the pioneers of the program. The information provided was developed to help Army, Navy, Air Force and Marines posts throughout the Department of Defense leverage underused real property assets and, in return, receive needed cash or in-kind services.

What is in this Guide?

- A comprehensive introduction to the Enhanced Use Leasing program
- Potential benefits of the EUL program to the public and private sectors
- Key steps and lessons learned for each phase of the process
- Insights of individuals who have pioneered the program
- Templates which have been developed and successfully used for EUL projects
- Emerging development opportunities offered by the EUL program

Why is it Important to Share these Lessons Learned?

Because....

- EUL success stories provide a deeper understanding of the program and its potential benefits
- Reflecting on lessons learned can inspire new strategies and approaches to the program's challenges
- Successful execution of an EUL project has components that are easily replicated
- These lessons learned will make it easier for new installations to successfully complete their first EUL projects
- Leveraging lessons learned will help expand the EUL program for the good of DoD and the Services

How Will this Guide Benefit You?

- This guide focuses on the five key stages in the development of an EUL project:
 - Developing a Vision
 - Developing & Marketing the Application
 - Proposals
 - Developing the Business & Leasing Plan
 - Closing with the Developer.
- Contributors to this guide include individuals representing WRAMC, U.S. Army Corps of Engineers (USACE), Ernst & Young real estate consultants, private real estate developers, and financial lenders. All contributors to this guide have extensive experience planning, developing, executing, designing, financing, and negotiating EUL and other real estate transactions.
- Within each section, we have highlighted the “Key Steps,” “Lessons Learned,” and “Useful Ideas” designed to impart information from the pioneers of the program and stimulate fresh thinking.
- While each installation is unique, the general principles in this guide can help you get started.

BACKGROUND: “EUL: HOW DID WE GET HERE?”

I. What is Enhanced Use Leasing?

Enhanced Use Leasing (EUL) allows installations to leverage the private sector to build and/or redevelop existing land, buildings and other assets. EUL is derived from legislation allowing military departments to lease underdeveloped real property, governed by Section 2667 of Title 10 United States Code.

Under Section 2667 Title 10:

- Military installations can lease available non-excess real property to the private sector.
- Military installations can receive cash or in-kind services while retaining ownership of the asset.
- Cash or in-kind consideration must equal no less than “Fair Market Value” of the property.
- Cash payments must be deposited in a special Treasury account and, once appropriated, may be divided 50/50 between the installation and the Service.
- Service Secretary may accept in-kind consideration for any property or facility under the control of the Service, rather than just the installation where the property is leased.
- In-kind or cash consideration is available for a variety of base operating support functions including:
 - Construction or acquisition of new facilities
 - Alteration, repair, improvement of property or facilities
 - Lease of facilities
 - Facilities operation support

Potential Uses for EUL Authority:

- Office space
- Warehouse and Industrial
- Medical Offices/Clinics
- Test tracks/Wind tunnels
- Maritime terminals
- Airfields/Hangars
- Sports venues
- Laboratories

II. How Can Enhanced Use Leasing Help You?

EUL provides a unique tool to leverage private sector dollars instead of scarce Government dollars to fund operations, maintenance and/or construction costs for a particular installation.

EUL Benefits to Installations:

- **Unleashes Captive Value:** By unlocking the unrealized value of property, EUL is a flexible alternative to demolition and/or excessing property.
- **Supplements Underfunded Facilities Costs:** In the face of lean budgets for facilities, installations can leverage EUL to reduce base operations and maintenance costs.
- **Modernizes Installation Assets:** EUL has allowed installations to modernize their underdeveloped assets and construct state-of-the-art facilities. Maintenance of these high-quality assets is provided by the private sector through the term of the lease.
- **Preserves Historic Properties:** EUL provides a unique tool to help cover the high costs of historic preservation.
- **Accelerates Rehabilitation Timeline:** Using private sector best practices, the developer will include a replacement reserve for the project that ensures the availability of funds for scheduled project rehabilitations.
- **Enhances Mission & Quality of Life:** Improved facilities enhance an installation's mission and foster greater employee morale and retention through a better working environment and expanded experiences.
- **Improves Surrounding Community:** EUL can help stimulate the local job market and encourage additional private investment in the region.

Quote for this Section:

“EUL helps generate leverage for an installation in the long-term and raise the standard of living for soldiers. By using EUL, installations can bridge the gap between appropriated funding and the cost of their operations and maintenance.”
(Installation Leadership)

Benefits of EUL to Walter Reed Army Medical Center:

- \$220 million infrastructure improvements funded by private sector
- \$170 million in O&M savings
- \$120 million in-kind services over lease term
- New construction completed in less than 3 years
- Ability to provide facilities to meet changing missions
- Renovation of historic building built in 1923
- Construction of state-of-art lab and office structure

EUL Benefits to Private Sector:

- **Generates Market Rates of Return:** Developer receives market rates of return on design, construction, maintenance, leasing out to tenants, and property management activities.
- **Enables Long Term Relationships:** EUL results in long-term relationships between the private sector and high-quality credit partners in the Government
- **Builds Sound Business Relationships:** EUL provides the developer with an introduction to potential tenants within the Government and the private sector with specific real estate wants and needs for current or future projects.
- **Abbreviated Developer Selection Process:** The EUL approach minimizes the time and effort to bring a development team on board.
- **Large Program Pipeline:** EUL is a rapidly growing program that is being aggressively leveraged across the country by various military installations.

Quote for this Section:

“EUL is the closest thing the Government has to a private sector real estate development deal.” (Developer)

III. What Has the EUL Program Accomplished to Date?

- **Ground Has Been Paved:** Leveraging knowledge from successfully completed EUL projects has made it easier and more efficient for installations to participate in the program.
- **Effective Process Has Been Developed:** A basic process for identifying an installation vision and selecting a developer to assist in accomplishing that vision has been defined and refined.
- **The Department of Defense Has Shown Support:** DoD leadership has openly backed the EUL program and is looking to expand the list of EUL projects.
- **The Development and Financial Communities are Ready, Willing, and Able:** The EUL program has been introduced to and embraced by the private development and financial communities, both of whom are looking for smart and attractive projects.
- **The General Accounting Office Calls for Program Expansion:** GAO has stated that DoD should accelerate the use of the EUL program.
- **Government Oversight Authorities Recognize EUL:** The EUL program has been successfully introduced to OMB and other Government oversight authorities who have outlined a basic project structuring.
- **Pioneer Installations Are Cashing In:** Initial installations involved in the program are beginning to reap the financial and service benefits from their projects.
- **Number of EUL Success Stories Continues to Rise:** Many installations are currently and aggressively leveraging EUL.

LESSONS LEARNED: “EUL: WHAT DO YOU NEED TO KNOW?”

Developing a Vision: “Know What You Want, Know What You’ve Got”

I. Key Steps:

A. Identifying Non-Excess Assets

- Identify an “Installation Champion” to drive process.
- Meet with installation leadership.
- Interview key personnel such as base commanders and master planning, environmental and security experts to help review existing inventory and identify potential development opportunities.
- Enlist help, as necessary, of experienced real estate and financial professionals (i.e., U.S. Army Corps of Engineers, consultants, etc.)
- Collect and review relevant plans and documents (i.e., Base Master Plans, A-76 studies, MILCON budget requests, etc).
- Conduct physical inspection of facilities.
- Identify and map underdeveloped assets available for Enhanced Use Leasing.
- Determine whether assets are historic and/or have specific development requirements.
- Develop a project concept plan.

B. Identifying Value of Assets

- Determine market demand and conditions.
- Determine the highest and best use for each asset based on market conditions, site conditions and compatibility with base operations.
- Conduct economic analyses. Calculate revenue streams and use computer modeling to quickly evaluate multiple scenarios for assets.
- Identify and evaluate internal installation considerations and external private sector considerations. Installation considerations include location, security, environmental concerns, headquarters support and constraints. Private sector considerations include financial attractiveness, market interest, investment risk level and condition and size of property.
- Determine Fair Market Value for all the assets included in the concept plan.
- Estimate cost of completing EUL.
- Determine a “Go/No Go” strategy and corresponding criteria for the project.

II. Lessons Learned:

- **Develop a EUL Working Group:** Identify key individuals and experts who will help develop and implement the project concept. Keep them informed and engaged throughout the process.

- **Use Only What You Need:** Use as much underdeveloped real property as necessary to support the project and its objectives. No real property beyond what is required should be involved.
- **Be Prepared to Abort:** Be prepared to perform research and realize that the project is not feasible. It is better than putting together a full project and realizing later that it won't work. Army has already investigated EUL projects where, upon further research, it was determined to not move forward with the project.
- **Seek Seed Money:** Predevelopment funds are helpful in the initial stages of identifying potential assets. Past projects have used existing O&M funds as well as grant monies. In addition, potential tenants have helped fund the EUL process for an installation.
- **Get Advisory Support:** Solicit expert assistance for overall real estate strategy, portfolio analysis, strategic partnering, transactions and monitoring.
- **Engage the Installation Commander:** The installation commander should have a clear understanding of the potential EUL cost savings, cash flow and/or in-kind services. They should also understand any costs related to occupancy in redeveloped space and the limitations on pursuing occupancy.
- **See the User's Perspective:** Evaluate each property from the user's perspective to determine the best target user and to create the most convincing marketing materials. The goal is to marry a need with a demand in the market.
- **See the Bottom Line:** Understand private sector bottom lines and how they relate to the overall project. Consider bundling projects for economies of scale.
- **Cultivate Support:** Solicit feedback from local residents adjacent to installation, community groups and Government organizations. Assess impact of project on traffic problems, noise control and neighborhood revitalization projects.

III. Useful Tips:

- Identification of viable assets is critical to the success of the project. The EUL working group needs to determine whether or not the assets have value for both the installation and the private sector. (Installation Leadership)
- Private sector is less inclined to participate projects where they believe the Government has not done its "homework". Installations must demonstrate a proven market and a high likelihood of project success to attract qualified developers. (Developer)
- The three main questions to be answered in this phase are 1) Is there a market? 2) Is the project financially feasible? 3) Will the project pass OMB scoring tests? (Program Leadership)

Quote for this Section:

"Identify a visionary for the installation. The visionary is someone who can champion the project, spot opportunities and look outside the box for the benefit of the installation's future." (Installation Leadership)

Developing & Marketing the Application: “Create a Win-Win Scenario”**I. Key Steps:**

- Refine project concept plans.
- Obtain congressional approval.
- Develop solicitation strategy and documents.
- Develop the RFQ selection criteria and assessment process for the project based on project concept plan.
- Select effective advertising media including local media outlets, specialized real estate development sources and national publications.
- Actively inform, educate, and market real estate opportunities to potential private and public sector partners.
- Provide potential developers with key information regarding the base’s Master Plan, facilities, and operations (subject to installation rules regarding security).
- Conduct an Industry Forum to provide project information to prospective developers, assess private sector interest, and allow for networking amongst participants. Provide an opportunity to tour properties.
- Develop a website on which to post and view critical solicitation documents and compile questions & answers throughout the development process.

II. Lessons Learned:

- **Streamline the Solicitation Process:** Use an efficient non-FAR solicitation process to select the most qualified developer (i.e., Notice of Availability to Lease (NOL)).
- **Don’t Reinvent the Wheel:** Model the transaction after other successful public-private transactions. Utilize lessons learned and templates from past EUL solicitations.
- **Target Your Marketing Efforts:** Utilize FEDBIZOPPS and real estate publications to perform marketing. Identify developers that specialize in the types of facilities being anticipated.
- **Take Advantage of Industry Forums:** Use the Industry Forum site visits as an opportunity to sell the positive aspects of the installation and project to the development community. Invite leadership of installation to speak, present installation Master Plan and discuss market studies that have already been completed.
- **Answer Key Questions:** Address the following questions during the Industry Forum: 1) What is the project? 2) What are the assets that will be contributed by the installation? 3) What will be the installation’s involvement in the process?
- **Get Feedback:** Get the developer’s input on the project concept during the Industry Forum (i.e., timeline, scope, size, etc.).
- **Ensure Clarity, Consistency, and Completeness:** Ensure the solicitation documents convey a clear and consistent message about the objectives of the project. The more information the installation provides upfront, the more responsive a developer can be in the application.

- **Address Historic Preservation Issues:** Historic preservation matters should be addressed comprehensively during the solicitation process.
- **Ensure Competition:** Let the marketplace determine value.

II. Useful Tips:

- Use page limits in the Notice of Availability to Lease (NOL) to force developers to distill critical information on their past performance and relevant qualifications. Use the website to provide information on property's prior use, the installation's services and activities and relevant market information. (Developer)
- Share the draft NOL with developers as soon as possible to accelerate the development time frame and allow for integration of feedback into the final version of the NOL. (Installation Leadership)
- If the project has any challenging aspects, they should be identified upfront by the Government to ease concerns of the private sector. (Financing Community)
- The Industry Forum is the opportunity for the installation to put its "best foot forward" to the development community. It also provides an opportunity for developers to network and explore partnering possibilities. (Installation Leadership)
- Preparation is critical to the Industry Forum's success. Plan early, standardize documents and presentations, rehearse the program, present the critical information regarding the installation's mission and the project concept and follow up on any unanswered questions through the project's website. (Program Leadership)

Quote for this Section:

"Installation should clearly articulate its objectives. It must know if there is a market that will unlock the value of the asset and if there is true leasing potential for the building." (Developer)

Proposals: “Keep it Short, Open, and Simple”

I. Key Steps:

- Create evaluation templates detailing selection criteria: developer’s financial strength, past performance, demonstrated construction & development capabilities, community relations, teaming abilities, etc.
- Assemble a Source Selection Evaluation Board (SSEB) consisting of members with relevant and diverse professional expertise.
- Train evaluators. Provide the SSEB with the necessary background information and evaluation forms to ensure maximum preparation for the evaluation process.
- Use oral interviews as an opportunity to clarify developer qualifications and gain a better understanding of the developer’s vision for the project.
- Use evaluation templates such as scoresheets as well as verbal deliberation to assess each developer team.
- Brief the SSEB recommendations to the Source Selection Authority (SSA).

II. Lessons Learned:

- **Select the Right Evaluation Team:** SSEB participants should represent various functional areas that are critical to the type of project being developed. The group should include at least the project’s visionary, installation leadership and financial and master planning experts. The SSEB chair should be a strong and effective leader for the Board.
- **Ensure Confidentiality:** Develop a plan for ensuring the confidentiality of proposals in a source selection environment.
- **Stick to the Schedule:** Respect deadlines and timelines for developer notification as much as possible. Generally, one week between completing the rankings and conducting the oral interviews is sufficient.
- **Make Expectations Explicit:** Provide, in advance, a specific outline of information to be conveyed by the developer at oral presentations
- **Standardize Questions:** Create list of standard questions for each developer team to answer during oral interviews. Good follow-up questions will emerge from these initial questions.
- **Debrief all Candidates:** Meet with each developer team at the conclusion of the selection process to share strengths and weaknesses of each proposal.

III. Useful Tips:

- Allow developers to submit renderings or sketches with their NOL response or during oral interviews. These documents will generate good discussion within the SSEB and the oral interview regarding the developer’s initial vision for the project. (Installation Leadership)
- Assemble an SSEB that draws from a variety of disciplines and possesses expertise critical to the project. Identify the necessary advisors for the Board. (Program Leadership)

- Engaging an advisor to perform pre-screening and preliminary assessments of proposals prior to the SSEB's work is a critical and cost-effective step in the process. (Installation Leadership)
- Use orals interviews as an opportunity to ask key questions regarding the developer's perceived risks, completion of any market studies, vision for the property, etc. (Installation Leadership)

Quote for this Section:

"Have a sense of urgency during the evaluation stage but be realistic about the schedule. Allow enough time for the SSEB to ask the right questions and analyze the proposals and for developers to prepare for oral interviews as best they can."
(Program Leadership)

Developing the Business & Leasing Plan: “Get What You Bargained For”

I. Key Steps:

- Hold a kick-off session with developer.
- Develop teaming protocols and lines of communication.
- Understand OMB scoring implications.
- Develop a conflict resolution process to quickly resolve issues.
- Develop and communicate reporting structures and formats.
- Appoint or designate a full-time Government project manager to assist in the development planning.

II. Lessons Learned:

- **Encourage Flexibility:** The Business & Leasing plan (B&L plan) must be flexible enough to support changes in the marketplace.
- **Enlist Expert Advice:** Engage experienced real estate and financial professionals (i.e., U.S. Corps of Engineers, consultants, etc.) to inform and accelerate the process.
- **Communicate Expectations:** Clearly and consistently articulate your expectations for the working relationship with the developer.
- **Create a Development and Leasing Strategy:** Develop a strategy that will guide the developer’s preliminary design, construction management and historic preservation plans as well as the development schedule.
- **Create a Financing Strategy:** Develop a strategy that will guide the formulation of the operating and revenue budget, development budget and sources and uses of funds. Have a clear understanding of the Fair Market Value determination, capital vs. operating lease treatments and lease rates. “Fair Market Value” is one of the most complicated components of an EUL project. Expect that the developer will obtain its own appraisal in addition to the Government estimate.
- **Coordinate with OMB Early:** Strategize regarding project’s compliance with OMB regulations and communicate with the agency as early as possible. Contact with OMB should be made only by Government personnel and not by the developer.
- **Maximize Benefits of Kick-Off Session:** Allow attendees to get to know each other and the developer to articulate its vision for the project. Assign participants into Working Teams, each with its own action items, deliverables, schedule, etc.
- **Establish and Stick to a Timeline:** Create and manage a project timeline which includes all milestones and review times. Identify a “champion” for all subsequent steps in the project.

III. Useful Tips:

- Conduct both small group and large group discussions during the kick-off session. Pre-set as many approval meetings as possible before the session to enable a focus on deliverables. During the kick-off, ask the developer to address 1) milestones; 2) decision points; 3) B&L plan specifics; 4) the communications strategy; and 5) points of contact. (Installation Leadership)

- Address OMB scoring matters by communicating early and openly with OMB about the structuring of the project and by clearly separating the land lease from the building lease. (Program Leadership)
- Make the B&L process an open-book, transparent one so that cooperation is maximized. (Developer)
- Develop a realistic timeline for review of the B&L Plan. Divide the sections amongst key staff members and adhere to deadlines for review and comments. (Installation Leadership)

Quote for this Section:

“EUL process has more freedom than other Government transactions. It’s not an ‘Us versus Them’ game. Creating a B&L Plan together makes the process very expedient and cooperative.” (Financing Community)

10 Things You Absolutely Must Know About OMB Scoring:

1. The Office of Management and Budget (OMB) will be involved in EUL projects per OMB Circular A-11: “Agencies should consult with OMB in cases where EUL and private-public partnerships are involved.”
2. In general, Section 2667 out-leases are not “scored.”
3. A Ground Lease’s “in-kind rent” can include provision of services or construction of facilities. But, Circular A-11 requires OMB review of rent (cash) for lease of space (“leasebacks”) when space is held through an EUL.
4. In EULs where the Government will leaseback space, you cannot link the Ground Lease to the federal leaseback of space.
5. In EULs where the Government will leaseback space, you cannot provide guaranteed federal leaseback or financing. Instead, you must transfer ownership risks and costs to the developer.
6. In EULs where the Government will leaseback space, you cannot have variable rent on the Ground Lease.
7. Present Value of space lease payments over term cannot exceed 90% of the Fair Market Value of the asset.
8. Fair Market Value must be determined using GSA methodology.
9. OMB has provided guidance on the structuring of EULs and this guidance has been utilized in past projects.
10. Communicate early and openly with OMB regarding project structuring!

Quote for this Section:

“The OMB Scoring issue is one of the greatest risks in an EUL project.” (Developer)

Closing with the Developer: “Lock It In, then Look Ahead”

I. Key Steps:

- Develop, negotiate and execute the Ground Lease. A Ground Lease is the legal document describing the terms and conditions for the long-term lease of facilities or land in an EUL project. This document is signed by both the Government and the private sector developer.
- Establish a Project Management Team.
- Start use of Project Management software/tools.
- Establish installation-level protocols to oversee and monitor projects.
- Establish regular reporting requirements.

II. Lessons Learned:

- **Know the Nuts and Bolts:** Understand the legal documents and reporting requirements.
- **Don’t Reinvent the Wheel:** Use the Ground Lease template provided herein by the U.S. Army Corp of Engineers as a starting point for this document.
- **Participate in Leasing Strategy:** Installations should not only encourage the developers to actively pursue potential tenants but can also provide the developers with lists of organizations which they know may have an interest in leasing space.
- **Maintain Open Communications:** Do not have an adversarial relationship with the developer. It is in the best interest of the both the installation and the developer to make the project successful.
- **Ensure Good Transition:** Make sure personnel involved in negotiating the business deal include individuals who will continue working with the developer after the closing. The legal documents’ intent concerning the business deal needs also to survive the closing.
- **Complete Accurate Documents:** Ensure all the specifics negotiated during the Business and Leasing Plan are completely and accurately recorded in the Ground Lease.
- **Leave Time for Stakeholder Approval:** Remember that the developer also has various stakeholders who will need to review and approve the Ground Lease.
- **Be Flexible:** The market, the economy and policy are prone to change. Work cooperatively and creatively with the developer and flex with these changes.

III. Useful Tips:

- Once deal is closed, start talking about portfolio management and quality assurance within the installation. (Installation Leadership).

- Utilize the existing generic USACE EUL ground lease as a starting point for your EUL project. This Ground Lease has been reviewed by USACE lawyers as well as private sector lenders and developers and is viewed favorably. (Program Leadership)
- Include in your Ground Lease a schedule detailing the expected cash or in-kind payment structure. (Program Leadership)
- Think ahead to the execution of the project and the impact of the project on the installation. Be prepared to devote additional Government resources to assist the project during the design and construction phases. (Installation Leadership)

FINAL THOUGHTS: “EUL: WHERE DO WE GO FROM HERE?”

Charged with the responsibility of managing the real property assets of your installation, you can benefit from the resources and guidance provided in this guide. EUL is another tool in your toolkit to address funding shortfalls in the maintenance of current facilities and the construction of new ones.

Private sector real estate organizations have a core competency in financing, building, owning, and operating real estate assets. Therefore, collaboration between the Government and the private sector concerning ownership and operation of necessary but under-funded real estate assets benefits both parties. As you strive to provide and maintain the best possible facilities for your service members, take advantage of the trails blazed by the EUL pioneers and chart a steady course for your own installation.

GAO Report of June 2002

According to the General Accounting Office Report to the Secretary of Defense, the Services have made limited use of the Enhanced Use Leasing authority. GAO recommends that the Secretary of Defense:

- 1) Place greater emphasis on expanding EUL goals and measurements to further reduce infrastructure and base operations costs
- 2) Expand program guidelines
- 3) Expand measurement techniques

Quotes for this Section:

“EUL is a resource that every Garrison Commander should have in their installation toolbox.” (Installation Leader)

“EUL is the next game in town” (Developer)

“Capital market investors like this kind of paper. They are asking to find these types of projects.” (Financial Community)

SUGGESTIONS FOR FURTHER INFORMATION

- I. Points of Contact:** If you have questions regarding any information contained in this guide or for additional copies, contact one of the individuals listed below.

Alan King
Walter Reed Army Medical Center
(202) 782-3355

Robert Penn
U.S. Army Corps of Engineers
(410) 962-3000

- II. Readings & Websites:** For additional information regarding Enhanced Used Leasing, check out the readings and websites listed below.

- 2001 National Defense Authorization Act
- June 2002 General Accounting Office Report: “Defense Infrastructure: Greater Management Emphasis Needed to Increase the Services’ Use of Expanded Leasing Authority”:
<http://www.gao.gov/new.items/d02475.pdf>
- U.S. Army Corps of Engineers Website:
<http://eul.army.mil>
- Office of Management and Budget, Circular A-11:
<http://www.whitehouse.gov/omb/circulars/a11/03toc.html>
- Ernst & Young’s EUL Website:
<http://eul.ey.com/>

- III. CD-ROM:** The CD ROM enclosed in this guide contains the templates listed below. These documents listed below have been used in past EUL projects.

- Sample Report of Availability
- Sample Notice of Availability
- Sample Industry Forum Save the Date Card
- Sample Industry Forum Agenda
- Sample Industry Forum Evaluation Form
- Sample Source Selection Evaluation Strategy
- Sample Kick-Off Session Agenda
- Sample Business & Leasing Plan
- Sample Ground Lease